

Division of Program Compliance – Audits Branch 11401 S. Bloomfield Avenue, Unit 203, 2nd Floor Norwalk, CA 90650 (562) 406-3929, FAX (562) 406-3951

September 29, 2009

Allan Rawland, Director San Bernardino County Department of Behavioral Health 268 West Hospitality Lane, Suite 400 San Bernardino, CA 92415-0926

Dear Mr. Rawland:

AUDIT REPORT – SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Bernardino County Department of Behavioral Health for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to the review of SD/MC units of service/time, Administrative costs, Utilization Review costs and Revenues.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

Fodoral Ob and of	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 28,166,717	\$ 27,662,472	\$ <504,244>
Federal Share of Healthy Families/Medi-Cal	\$ 264,742	\$ 274,843	\$ 10,102
State General Funds EPSDT Due State	\$ 8,591,472	\$ 8,910,212	\$ 318,740

Allan Rawland, Director San Bernardino County Page Two

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HIĹL, JR., MBA, EA

Chief of Audits

RÁQUEL/RIOS, Supervisor Audits - Southern Region

Enclosures

Certified Mail

ac 09/16/09

SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2005

	_	As Settled	Audit Adjustments	As Audited
(Sch. 2a)	\$	20,300,365	\$ (484,102) \$	19,816,262
(Sch. 2a)		202,974	12,858	215,831
•	\$_	20,503,338	\$ (471,244) \$	20,032,094
(Sch. 3b) (Sch. 3b)	\$ 	61,768	(2,756)	7,846,210 59,012 7,905,222
PROVIDERS	» _	7,928,120	<u> </u>	7,903,222
	\$	28,166,717	\$ (504,244) \$	27,662,472
	_	264,742	10,102	274,843
PROVIDERS	\$_	28,431,458	\$ (494,142) \$	27,937,316
(Sch 4)	_	8 591 472	318.740 \$	8,910,212
	(Sch. 2a)	(Sch. 2a) \$	(Sch. 2a) \$ 20,300,365 (Sch. 2a) \$ 202,974 \$ 20,503,338 (Sch. 3b) \$ 7,866,352 (Sch. 3b) \$ 61,768 \$ 7,928,120 PROVIDERS \$ 28,166,717 264,742 PROVIDERS \$ 28,431,458	As Settled Adjustments Adjustments As Settled Adjustments

Note: *The As Settled amount includes a refund of \$166,514 to the State subsequent to the initial EPSDT Settlement dated April 17, 2007. (Refer to adjustment 117.)

SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2005

COUNTY OPERATED FEDERAL

Total Medi-Cal Gross Reimbursement		_	As Settled		Audit Adjustments	_	As Audited
Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	4,164,594	\$	0	s	4,164,594
Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	•	26,208,025	•	811,967	•	27,019,992
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		6,395		0		6,395
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		143,531		18,735		162,266
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		17,949		1,551		19,500
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		1 0		0		0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		275,241		18,368		293,608
9. Total	(1.22.1)	\$_	30,815,735	\$	850,621	\$ =	31,666,355
Less: Patient & Other Payor Revenues							
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	487,729	\$	333,254	\$	820,983
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		442,956		(74,897)		368,059
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18. Total		\$=	930,685	\$	258,357	\$_	1,189,042
Medi-Cal Net Reimbursement for Direct Services							
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	3,683,260	\$	(333,254)	\$	3,350,006
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		25,908,601		905,599		26,814,199
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		17,949		1,551		19,500
23. Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	_	275,241	_	18,368	_	293,608
25. Total		\$_	29,885,050	\$	592,264	\$ _	30,477,313
Medi-Cal MAA Reimbursement							
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	403,761	\$	(326,529)	\$	77,232
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		798,708		(637,082)		161,626
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	_	406,103		(268,294)	_	137,809
29. Total		\$_	1,608,572	\$	(1,231,905)	\$_	376,667

SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2005

COUNTY OPERATED FEDERAL					Audit		
			As Settled		Adjustments		As Audited
Amount Negotiated Rates Exceed Cost						_	
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$	0	\$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0		0		0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0		0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0		0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0		0		0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0		0	_	0
36. Total		\$	0	\$	0	\$_	0
Medi Cal Administrativa Baimburgament							
Medi-Cal Administrative Reimbursement 37. Administrative Reimbursement Limit	(MII 1070 I = 4)	•	0 521 262	æ	110 622	e	0 600 705
	(MH 1979, Ln 4)	\$	8,571,262	. \$_	118,523	\$_	8,689,785
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$.	7,260,203	. \$_	(35,146)	_	7,225,057
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	7,260,203	. \$ _	(35,146)	2 =	7,225,057
Healthy Families Administrative Reimbursement							
40. Healthy Families Administrative Reimbursement Lim	it (MH1979, Ln 8)	\$	37,026	\$	1,413	\$	38,440
41. Healthy Families Administration	(MH1979, Ln 9)	\$	73,335	\$	(8,013)	\$	65,322
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	37,026	\$_	1,413	\$_	38,440
Utilization Review Reimbursement	0.000	_		_	45-4440	_	.
43. Skilled Professional	(MH1979, Ln 14, Col. D)		1,060,667	\$ ₌	(296,148)	=	764,519
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$.	265,166	\$ _	296,148	\$ _	561,314
Net SD/MC Reimbursement - FFP							
45. Direct Services	(MH1979, Ln 16,16A)	\$	14,720,967	\$	276,805	•	14,997,772
46. Enhanced (Children)	(MH1979, Ln 17,17A)	Ψ	97,452	Ψ	12,177	•	109,630
47. Enhanced (Refugees)	(MH1979, Ln 18)		17,949		1,551		19,500
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	905,812		(683,026)		222,786
49. Administrative Reimbursement	(MH1979, Ln 6)	-,	3,630,102		(17,573)		3,612,529
50. U.R. Skilled Professional	(MH1979, Ln 14)		795,500		(222,111)		573,389
51. U.R. Other	(MH1979, Ln 15)		132,583		148,074		280,657
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0		0		0
53. Subtotal-FFP	, ,	\$	20,300,365	\$_	(484,102)	\$ _	19,816,262
		•		_			
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$	0	\$	0
55. Quality Assurance Review Results	(Adj #)	-	0	_	0	_	
56. Total SD/MC Reimbursement - FFP	•	\$_	20,300,365	s _	(484,102)	\$_	19,816,262
Net Healthy Families Reimbursement - FFP		=		_		_	
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	178,906	\$	11,939	\$	190,845
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0		0
59. Administrative Reimbursement	(MH1979, Ln 10)		_24,067	_	919	_	24,986
60. Total Healthy Families Reimbursement - FFP		\$_	202,974	\$_	12,858	\$_	215,831
61 Total EED/In 56 + In (0)		_	20 502 222	•	(471.245)	•	20.022.004
61. Total - FFP (Ln 56 + Ln 60)		\$ _	20,503,338	\$=	(471,245)	٠ =	20,032,094
							(To Sch. 1)

SAN BERNARDINO COUNTY - DBH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity <u>Number</u>	<u>Legal Entity</u>	Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Relmb.	(3) Enhanced - Refugees Gross Relmb. A T E E	(4) Total Gross Cost (Excl. HFP) N: T	(5) Healthy Families Gross Reimb. (MH 1968,	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Relmb. O U: T P	(8) Enhanced - Refugees Gross Reimb. A T I	(9) Total Gross Cost (Excl. HFP) BNT (Col. 6 to 8)	(10) Healthy Families Gross Reimb. (MH 1968,
		Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)	(Col. 1 to 3)	Ln 27, 27A)	Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)	(COL 6 (0 8)	Ln 27, 27A)
		s 0 \$	0 \$	0 \$	0 \$	0 \$		0 \$	0 \$	1,422,756 \$	0
	Eastfield Ming Quong, Inc.	0	0	0	0	0	1,826,805 907,707	0 46,255	U	1,826,805 953,962	0
	Pacific Clinics Redlands Yuciapa Guidance Clinic	Ü	0	0	0	0	1,283,745	46,255 11,174	0	1,294,919	486
	West End Family Counseling Svc.	0	0	0	. 0	ň	641,918	6,220	ň	648,138	6,771
	Morongo Basin Mental Health Assn.	0	0	Ô	Õ	ő	1,349,911	13,505	ŏ	1,363,416	13,755
	EV Charlee, Inc.	Ŏ	Ô	Õ	ŏ	.0	234,348	0	ō	234,348	9,464
	Bear Valley CHD-FCC	ō	Ŏ	Ō	Ö	ō	541,764	7,671	0	549,435	47,228
	North Valley Schools, Inc.	0	0	0	Ó	0	115,598	1,386	0	116,984	0
	Desert/Mountain SELPA	0	0	0	0	0	2,099,480	15,449	0	2,114,929	1,237
01042	Victor Community Support Svcs.	0	0	0	0	0	2,009,197	12,552	0	2,021,749	1,250
	Valley Star Children & Family Svcs.	0	0	0	0	0	1,618,776	12,893	O.	1,631,669	0
	Rolinda Childrens Svcs. New Dir.	0	0	0	Ō	0	247,972	0	0	247,972	0
	LodgeQuest, Inc.	0	0	. 0	0	0	418,339	0	0	418,339	661
01207	Shandin Hills Behavloral Therapy	0	0	0	0	0	828,403	16,813	U	845,216	9,935
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	GRAND TOTAL	\$0 \$_	0 \$	0 \$	0 \$	0 \$	15,546,719 \$	143,918 \$	0 \$	15,690,637 \$	90,787

SAN BERNARDINO COUNTY - DBH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity <u>Number</u>	<u>Legal Entity</u>	(1/3). Total Revenue (Excl. HFP) IN P. 4 (MH 1968, Ln 28 to 30)	(f.2) Healthy Families Revenue (T.1 E.N.T	Total Revenue (Excl. HFP) O.U.T.F.# (MH 1968, Ln 28 to 30)	(14) Healthy Familles Revenue (MH 1968, Ln 31)	(15) Total Net Cost (Excl. HFP) I.N. P.A. (Col 4-11)	Net Cost Healthy Families TIENIT	(17) Total Net Cost (Excl. HFP) OUTP (Col 9-13)	Net Cost Healthy Families A. T. I.E. N. T. (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
		•	\$ 0							0
	Eastfield Ming Quong, Inc.	0	0	0	0	0	0	1,826,805		0
	Pacific Clinics Redlands Yuciapa Guidance Clinic	U	Ü	0 316	U	0	0	953,962 \$ 1,294,603 \$		0
	West End Family Counseling Svc.	0	0	9,257	0	o n	0	638,881		0
	Morongo Basin Mental Health Assn.	ŏ	ő	15,700	Õ	ŏ	ŏ	1,347,716		ŏ
	EV Charlee, Inc.	Ō	Ō	0	Ō	ō	0	234,348	9,464	0
	Bear Valley CHD-FCC	0	0	16,117	0	0	0	533,318		0
	North Valley Schools, Inc.	0	0	0	0	0	0	116,984		0
	Desert/Mountain SELPA	0	0	0	0	0	0	2,114,929		0
	Victor Community Support Svcs. Valley Star Children & Family Svcs.	0	0	0	U O	0	0	2,021,749 5 1,631,669 5		0
	Rollada Childrens Svcs. New Dir.	o o	0	0	o o	ů	a	247,972		ŏ
	LodgeQuest, Inc.	Ŏ	ŏ	ŏ	Ŏ	ŏ	ŏ	418,339		ŏ
	Shandin Hills Behavioral Therapy	Ō	. 0	Ö	Ô	Ó	0	845,216		0
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	GRAND TOTAL	\$	\$	\$ 41,390	ss	s	\$0	\$15,649,247	\$90,787	\$0

SAN BERNARDINO COUNTY - DBH SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity <u>Number</u>	<u>Legal Entity</u>	Neg. Rates Exceed Costs (Excl. HFP) (MH 1968, Ln 38 to 39)	(21) Neg. Rates Exceed Costs Healthy Families A: T I E N: T: (MH 1968, Ln 40, 40A)	(22) Neg. Rates Exceed Costs (Excl. HFP) (MH 1968, Ln 38 to 39)	(23) Neg. Rates Exceed Costs Healthy Familles A:T:::::::::::::::::::::::::::::::::::	Total SD/MC Reimbursement (FFP) (MH 1979, Line 21)	Healthy Families Reimbursement (FFP) (MH 1979, Ln. 27)	Total Reimbursement (FFP) (Col. 24 + 25)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
00108	Telecare Corporation	s · o	\$ 0 :	s 0	\$ 0	\$ 711,378	• 0 0	744.070 6	4 040 000 4	744.070
	Eastfield Ming Quong, Inc.	3 O	Ψ U,	• U	3 U	913,402		711,378 \$ 913,402	1,812,898 \$ 2,035,000	711,378 913,402
	Pacific Clinics	0	Ö	0	0	483,919	0	483,919		483,919
	Redlands Yuciapa Guidance Clinic	0	0	0	0	648,978	316	649,294	1,381,873	
	West End Family Counseling Svc.	0	ŏ	0	0	320,373		324,774	1,400,000 800,000	649,294 324,774
	Morongo Basin Mental Health Assn.	0	0	0	0	675,884	4,401			
	EV Charlee, Inc.	0	0	0	0		8,941	684,825	1,511,552	684,825
	Bear Valley CHD-FCC	0	0	0	Ü	117,174	6,152	123,326	560,965	123,326
	North Valley Schools, Inc.	0	0	0	0	267,810	30,698	298,508	800,000	298,508
	Desert/Mountain SELPA	0	0	0	0	58,699 1,059,782	0	58,699	954,475	58,699
	Victor Community Support Svcs.	0	0	0	0		804	1,060,586	2,000,000	1,060,586
	Valley Star Children & Family Svcs.	0	0	Ů,	. 0	1,012,757	812	1,013,569	2,172,737	1,013,569
		0	0	0	0	817,769	0	817,769	1,500,000	817,769
	Rolinda Childrens Svcs. New Dir.	Ů,	0	Ů,	0	123,986	.0	123,986	462,954	123,986
	LodgeQuest, Inc.	Ü	0	0	0	209,169	430	209,599	410,266	209,599
01207	Shandin Hills Behavioral Therapy	U	O O	U	0	425,130	6,458	431,588	817,400	431,588
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	GRAND TOTAL	s	-s	s <u> </u>	s	\$ 7,846,210	\$ 59,012	7,905,222 \$	18,620,120 \$	7,905,222

SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2005

		-	As Settled	Audit Adjustments	As Audited
(1)	SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18	8) (including contractors) (Adj. No. 107) \$	41,617,895 \$	865,051 \$	42,482,946
(2)	Total SD/MC Claims	(Adjustments Nos. 108, 110, 112)	49,614,963	(535,245)	49,079,718
(3)	Percent % (Line 1/Line 2)		0.8388	0.0268	0.8656
(4)	EPSDT Claims	(Adjustments Nos. 109, 111, 113)	29,910,003	(535,245)	29,374,758
(5)	Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		25,088,511	338,279	25,426,790
(6)	Cost Settled Baseline for EPSDT		6,442,259	0	6,442,259
(7)	Net Cost Settlement Amount (Line 5 - Line 6)		18,646,252	338,279	18,984,531
(8)	50% of Cost Settlement Amount (Line 7 x 50%)		9,323,126	169,140	9,492,266
(8a)	FY 2001-02 EPSDT Settlement (48.64% of net cost (8))		3,671,730	0	3,671,730
(8b)	Annual Local Growth (L. 8 - 8a)		5,651,396	169,140	5,820,536
(9)	County Match 10% of Local Growth (8b x 10%)		565,140	16,914	582,054
(10)	Net Cost Settlement Amount (L. 8 - 9)	(Adjustment No. 114)	8,757,986	152,225	8,910,212
(11)	SGF Distribution (Settled and Audited)	(Adjustment Nos. 115, 116, 117)	8,757,986	(166,515)	8,591,472
(12)	SGF Due County (State)	(Adjustment No. 118) \$_		318,739 \$	318,740
		_		v	(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

 Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.
- (12) Amount owed back to the state cannot be more than was paid.

Provide	r				Provider Number		No. of Adj.	1	Fiscal	Period	Ended
	SAN BERNA	RDINO	COUN	TY - DBH	00036		118			30, 2	
	Report Refe	rence					As		Increase		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS		Reported	(Decrease)			Audited
				ADJUSTMENTS TO REPORTED COSTS	i ,				-		
1	MH 1960	6	С	MEDI-CAL ADJUSTMENTS		\$	0	\$	0	\$	0 *
				To reclassify costs as a result of the recalculation of Medi-Cal Adm (MAA) costs. The County allocated treatment costs to Modes 10, based on productive hours. Costs for Mode 55 (MAA) must be ac directly allocated. Cost and Financial Reporting System (CFRS), Instruction Manual, CFRS-24	15, 45, 55 and 60 tual costs and be						
				Mode Costs - MAA \$ Administrative Costs Mode Costs - Direct Services \$	(1,652,407) 5,681 1,646,726 0						
2	MH 1960	6	С	MEDI-CAL ADJUSTMENTS	wn	* \$	0	\$	(70,144)	\$	(70,144)
				To adjust Fee-For-Service (MHS) and Administrative Service Orga payments to agree with County's records. CMS Pub. 15, Section 2							
				Fee-For-Service (MHS) Outpatient Services \$ ASO Outpatient Services \$	(202,951) 132,807 (70,144)						
3 4 5 Info.	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON-SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS		\$ \$ =	7,260,203 73,335 4,696,479 12,030,017	\$ = =	(35,146) (8,013) 48,840 5,681	\$ \$ <u></u>	7,225,057 65,322 4,745,319 12,035,698
				To adjust SD/MC Administration, Healthy Families Administration Administration costs in conjunction with adjustment number 1. The audited Administrative Costs was based on the unique client coun of Administrative Costs to Mode 45 and Mode 60 based on gross CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-31	e reallocation of t after the allocation						
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							2-30N L11-4

Provider					Provider Number	No. of Adj.	1	eriod Ended
	SAN BERNAI	RDINO	COUN.	TY - DBH	00036	118	June	30, 2005
Adj.	Report Reference Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED COSTS				
6 7 8 Info.	MH 1960 MH 1960 MH 1960 MH 1960	13 14 15 16	0000	SKILLED PROFESSIONAL MEDICAL PERSONNEL OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS To adjust the allocation of total Utilization Review costs to Skilled F Personnel, Other SD/MC Utilization Review and non-SD/MC Utili		\$ 1,060,667 265,166 568,214 \$ 1,894,047	\$ (296,148) 296,148 \$0	\$ 764,519 561,314 568,214 \$ 1,894,047
9	MH 1960	18	С	with the County's records. MODE COSTS (DIRECT SERVICE AND MAA) To adjust Mode Costs in conjunction with adjustment numbers 1 at		\$ 68,101,212	\$ (75,825)	\$ 68,025,387
Info. Info. 10 11 12 13 14 Info.	MH 1964 MH 1964 MH 1964 MH 1964 MH 1964 MH 1964 MH 1964	2 3 4 5 6 7 8 9	444444	ADJUSTMENTS TO ALLOCATION OF COSTS TO MODE HOSPITAL INPATIENT SERVICES (MODE 05 - SFC 10-19) OTHER 24 HOUR SERVICES (MODE 05 - ALL OTHER SFC) DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2) OUTREACH SERVICES (MODE 45) MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55) SUPPORT SERVICES (MODE 60) TOTAL To distribute audited Direct Services Cost to Inpatient Services, Day Outpatient Services, Outreach Services, Medi-Cal Administrative A Support Services in conjunction with adjustment numbers 1 and 2.	ay Services, Activities and	\$ 19,292,182 0 1,421,440 37,255,412 6,574,736 2,168,147 1,389,295 \$ 68,101,212	\$ 0 0 46,213 1,438,550 163,750 (1,652,407) (71,931) \$ (75,825)	\$ 19,292,182 0 1,467,653 38,693,962 6,738,486 515,740 1,317,364 \$ 68,025,387
	<u> </u>			 * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment. 	 			

Provider					Provider Number	No. of Adj.	Fiscal F	Period Ended
	SAN BERNAI	RDINO	COUN.	TY - DBH	00036	118	June	30, 2005
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTM	ENTS	Reported	(Decrease)	Audited
				ADJUSTMENTS TO ALLOCATION OF COS SERVICE FUNCTION CODES COUNTY PRO				
15 16 Info.	MH 1966 MH 1966	3	- F	GROSS COST - PROGRAM 2 - TBS MODE 15 GROSS COST - PROGRAM 1 MODE 15 TOTAL	5 SFC 58	\$ 293,686 0 \$ 293,686	\$ (293,686) 293,686 \$ 0	\$ 0 293,686 \$ 293,686
				To reclassify Mode 15 SFC 58 gross costs from Outpatient-Prog Program 1. Program 2 accounts for pass-through costs incurred contract providers. TBS are individual or group providers, and of that contract with County Mental Health Plans to provide TBS OI CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24	l by TBS- <u>only</u> rganizational providers			
17 18 19	MH 1966 MH 1966 MH 1966	3 3 3	B C D	GROSS COST - ASO MODE 15 GROSS COST - ASO MODE 15 GROSS COST - MHS MODE 15	SFC 60	\$ 328,999 21,001 2,076,575	\$ (199,210) (3,741) 12,581	\$ 129,789 17,260 2,089,156
20 Info.	MH 1966	3	E	GROSS COST - MHS MODE 15	5 SFC 60	\$\frac{1,064,292}{3,490,867}	\$ <u>120,226</u> (70,144)	\$ <u>1,184,518</u> \$ <u>3,420,723</u>
				To adjust Outpatient-Program 2 expenditures in conjunction with CMH Pub. 15, Section 2304	adjustment number 2.		 	
					•			
			•					
					·			
			 	* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	ľ	of Adj.	Fiscal	Period Ended	
	SAN BERNA	RDINO	COUN	TY - DBH	00036	1	18	June	30, 2005	
1	Report Refe	rence					As	Increase	As	
Adj.	Form/	7 -		EXPLANATION OF AUDIT ADJUSTMI	ENTS		ported	(Decrease)	Audite	d
No.	Sch.	Line	Col.	 		<u> </u>				
				ADJUSTMENTS TO ALLOCATION OF COST SERVICE FUNCTION CODES COUNTY PRO						
21	MH 1966	3	В	GROSS COST - PROGRAM 1 MODE 10	SFC 85	s	834,685	\$ (85,952)	\$ 748.	733
22	MH 1966	3	С	GROSS COST - PROGRAM 1 MODE 10			586,755	132,165	718	
23	MH 1966	3	В	GROSS COST - PROGRAM 1 MODE 15	SFC 09		009,162	349,011	4,358	
24	MH 1966	3	С	GROSS COST - PROGRAM 1 MODE 15			500,694	909,089	11,409	
25	MH 1966	3	D	GROSS COST - PROGRAM 1 MODE 15	SFC 60		206,546	975,568	12,182,	
26	MH 1966	3	E	GROSS COST - PROGRAM 1 MODE 15			145,233	(150,957)	994	
27	MH 1966	3	F	GROSS COST - PROGRAM 1 MODE 15			293,686	(61,443)	232	
28	MH 1966	3	J	GROSS COST - PROGRAM 1 MODE 15			964,247	(216,409)	1,747,	' I
29	MH 1966	3 '	κ	GROSS COST - PROGRAM 1 MODE 15			375,339	(41,363)	333,	
30	MH 1966	3	L	GROSS COST - PROGRAM 1 MODE 15	SFC 70		312,163	(254,802)	2,057	
31	MH 1966	3	В	GROSS COST - PROGRAM 1 MODE 45			557,134	95,112	3,652	
32	MH 1966	3	С	GROSS COST - PROGRAM 1 MODE 45	SFC 20		566,990	68,638	2,635,	
33	MH 1966	3	В	GROSS COST - PROGRAM 1 MODE 55)	89,862	(70,450)		412
34	MH 1966	3	С	GROSS COST - PROGRAM 1 MODE 55	SFC 06	ļ	237,431	(204,462)		,969
35	MH 1966	3	D	GROSS COST - PROGRAM 1 MODE 55	SFC 09		76,468	(51,617)		,851
36	MH 1966	3	E	GROSS COST - PROGRAM 1 MODE 55	SFC 13	1	254,018	(214,599)		419
37	MH 1966	3	F	GROSS COST - PROGRAM 1 MODE 55	SFC 16		22,994	(16,416)		578
38	MH 1966	3	G	GROSS COST - PROGRAM 1 MODE 55		Ĭ	138,028	(107,082)		,946
39	MH 1966	[3 l	Н	GROSS COST - PROGRAM 1 MODE 55	SFC 23		233,288	(158,571)		717
40	MH 1966	3		GROSS COST - PROGRAM 1 MODE 55	SFC 26		356,476	(230,862)	125,	614
41	MH 1966	3	J	GROSS COST - PROGRAM 1 MODE 55	SFC 29	}	4,954	(3,470)		484
42	MH 1966	3	К	GROSS COST - PROGRAM 1 MODE 55	SFC 34	1	412,134	(331,663)	80	,471
43	MH 1966	3	L	GROSS COST - PROGRAM 1 MODE 55	SFC 39		342,494	(263,215)		,279
44	MH 1966	3	В	GROSS COST - PROGRAM 1 MODE 60	SFC 20		463,779	(71,931)		,848
Info.		1 1		TOTAL		\$ 41,	984,560	\$ (5,681)	\$ 41,978	,879
				To adjust service functions gross cost in conjunction with adjustm	ent numbers 1 and 16.					
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.	·					

Provider					Provider Number	No. of Adj.	Fiscal P	eriod Ended
_	SAN BERNA	RDINO	COUN	TY - DBH	00036	118	June	30, 2005
<u> </u>	Report Refer	rence		EVEL ANATION OF AUDIT AD ING		As	Increase	As Audited
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUS	SIMENIS 	Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED TOTAL UN COUNTY PROVIDERS	ITS OF SERVICE			
45 46 Info.	MH 1966 MH 1966	2 2	- F	(DE 15 SFC 58 DE 15 SFC 58	109,004 0 109,004	(109,004) 0	0 109,004 109,004
				To reclassify Mode 15 SFC 58 total units from Outpatient-Program 2 to Outpatient-Program 1. Program 2 accounts for pass-through costs incurred by TBS- <u>only</u> contract providers. TBS are individual or group providers, and organizational providers that contract with County Mental Health Plans to provide TBS ONLY services. CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24				
47 48	MH 1966 MH 1966	2 2	E B		DE 15 SFC 70 DE 15 SFC 30	396,116 138,555	(82,433) (42,135)	313,683 96,420 *
49	MH 1966	2	С	TOTAL UNITS - ASO MOD	DE 15 SFC 60	4,785	(765)	4,020 *
50 51 Info.	MH 1966 MH 1966	2 2	D E		DE 15 SFC 30 DE 15 SFC 60	2,099,735 582,225 3,221,416	(88,555) (31,180) (245,068)	2,011,180 * 551,045 * 2,976,348
				To adjust reported total units to agree with County's Report	MHS 742.	ļ		
52	MH 1966	2	В	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	DE 15 SFC 30	96,420	42,085	138,505
53 54	MH 1966 MH 1966	2 2	C		DE 15 SFC 60 DE 15 SFC 30	** 4,020 ** 2,011,180	1,605 (186,825)	5,625 1,824,355
55 Info.	MH 1966	2	E		DE 15 SFC 60	** <u>551,045</u> <u>2,662,665</u>	67,985 (75,150)	619,030 2,587,515
				To further adjust ASO and Fee-For-Service (MHS) total uni records in conjunction with adjustment number 2.	ts to agree with County's			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Department of Mental Health

Provide					Provider Number	No. of Adj.	Fiscal P	eriod Ended
	SAN BERNA	RDINO	COUN	TY - DBH	00036	118		30, 2005
	Report Refe	rence				As	Increase	
Adj, No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTMI	ENTS	Reported	(Decrease)	As Audited
				ADJUSTMENTS TO REPORTED TOTAL UNITS OF S	SERVICE/TIME			
56 57 58 59 60 61 62 63 64 65 66 Info.	MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	BCDEFGHIJKL	TOTAL UNITS - MAA MODE 55 TOTAL UNITS - MAA	SFC 06 SFC 09 SFC 13 SFC 16 SFC 19 SFC 23 SFC 26 SFC 29 SFC 34 SFC 39	52,303 107,934 43,784 118,930 8,075 85,369 146,173 170,948 2,125 240,939 168,278 1,144,858	(21,163) (64,194) (3,944) (54,790) (1,295) (32,989) (43,393) (35,828) (505) (94,539) (41,618) (394,258)	31,140 43,740 39,840 64,140 6,780 52,380 102,780 135,120 1,620 146,400 126,660 750,600

Provider		20110	001111	TV PRU	Provider Number	No. of Adj.		eriod Ended
ļ	SAN BERNAI		COUN	T	00036	118	June	30, 2005
Adj.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF S COUNTY PROVIDERS	ERVICE/TIME		·	
67 68 69 70 Info.	MH 1966 MH 1966 MH 1966 MH 1966	8 8A 8 8A	- F F	MEDI-CAL UNITS 09/01/04 - 06/30/05 - PROGRAM 2 - TBS MI MEDI-CAL UNITS 07/01/04 - 09/30/04 - PROGRAM 1 MI MEDI-CAL UNITS 09/01/04 - 06/30/05 - PROGRAM 1 MI TOTAL	ODE 15 SFC 58 ODE 15 SFC 58 ODE 15 SFC 58 ODE 15 SFC 58	31,097 77,907 0 0 109,004	(31,097) (77,907) 31,097 77,907	0 0 31,097 77,907 109,004
				To reclassify Mode 15 SFC 58 Medi-Cal units from Outpatient-Program 1. Program 2 accounts for pass-through costs incurred contract providers. TBS are individual or group providers, and on that contract with County Mental Health Plans to provide TBS ON CFRS, Fiscal Year 2004-2005, Instruction Manual, CFRS-24	by TBS- <u>only</u> ganizational providers			
71 72 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS		3,021,653 8,090,004 11,111,657	130,771 400,071 530,842	3,152,424 * 8,490,075 * 11,642,499
				To adjust reported straight Medi-Cal (SD/MC) units to reflect "tota which include Medicare/Medi-Cal Crossover units, Enhanced SD/Enhanced SD/MC (Refugees) units and Healthy Families (SED) cost report. Copies of workpapers detailing adjustments by serving provided to the County.	/MC (Children) units, units per the as settled ce function have been			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 - Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 - Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 - Healthy Families Units 07/01/04 - 09/30/04 - Healthy Families Units 10/01/04 - 06/30/05 Subtotal 07/01/04 - 09/30/04 Subtotal 10/01/04 - 06/30/05 (includes Refugees) Total	76,483 237,386 19,461 56,710 9,601 34,827 96,374 130,771 400,071 530,842			
				 * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment. 				

Provider	SAN BERNA	DOINO	COLINIT	TV DBU	Provider Number 00036	No. of Adj.	J	eriod Ended 30, 2005
-	Report Refe		COONT	1 - DDn	00000			_
Adj.	Form/ Sch.	Line	Çol.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF SI COUNTY PROVIDERS	ERVICE/TIME			
73 74 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	**	3,152,424 8,490,075 11,642,499	28,923 103,356 132,279	3,181,347 * <u>8,593,431</u> * <u>11,774,778</u>
				To adjust reported total Medi-Cal units to agree with total Medi-Ca any disallowed claims) per State Department of Mental Health (DN All Approved Claims Report dated June 3, 2009. Copies of workp adjustments by service function have been provided to the County	MH) Summary of apers detailing			
75 76 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	*1	3,181,347 8,593,431 11,774,778	(77,176) (218,650) (295,826)	3,104,171 * 8,374,781_* 11,478,952_
77	MH 1966			To adjust the DMH Summary of All Approved Claims Report dated incorporate the following State DMH and County Medi-Cal unit adjustments by service function have been on the county Adjustment - Staff #2336 -County Adjustment - Staff #2336 -County Utilization Review Disallowances -County CDI / Negative Adjustments Total MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS	justments. Copies	3,104,171	83,401	3,187,572 *
78 Info.	MH 1966		TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS To adjust net DMH approved units (after incorporating adjustment total Medi-Cal units per County's gross records.	ts 75 and 76) to agree	8,374,781 11,478,952	218,601 302,002	8,593,382 * 11,780,954
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider		20110	001111	av. Bbu	Provider Number	No. of Adj.	ĺ	eriod Ended
	SAN BERNA		COUNT	Y - DBH	00036	118	June	30, 2005
Adj. No.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF SE COUNTY PROVIDERS	ERVICE/TIME			
79 80 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	 	3,187,572 8,593,382 11,780,954	(77,176) (218,650) (295,826)	3,110,396 * 8,374,732 * 11,485,128
				To adjust County's gross records to incorporate the following State Medi-Cal unit adjustments. Copies of workpapers detailing adjust function have been provided to the County.				
				-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings -County Adjustment - Staff #2336 -County Utilization Review Disallowances -County CDI / Negative Adjustments Total	(185,457) (65,183) (11,215) (33,971) (295,826)			
81 82 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	**	3,110,396 8,374,732 11,485,128	(6,180) 4 (6,176)	3,104,216 * 8,374,736 * 11,478,952
				To adjust the County's records to incorporate the controls of the lo approved units (after incorporating adjustments 75 and 76) or net (after incorporating adjustments 79 and 80) by service function. C workpapers detailing adjustments by service function have been p County.	County's records copies of			
					·			
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	1	eriod Ended
	SAN BERNA	RDINO	COUNT	ry - DBH	00036	118	June	30, 2005
Adj.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	(PLANATION OF AUDIT ADJUSTMENTS			As Audited
140.	Scri.	Line	COI.	ADJUSTMENTS TO REPORTED SD/MC UNITS OF SE COUNTY PROVIDERS				
83 84 Info.	MH 1966 MH 1966		i .	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	**	3,104,216 8,374,736 11,478,952	(71,168) (219,552) (290,720)	3,033,048 * 8,155,184 * 11,188,232
				To reduce total Medi-Cal units for county operated providers to aguatotal units of service. Total Medi-Cal units can not be greater than service. Copies of workpapers detailing adjustments by service further provided to the County.				
85 86 Info.	MH 1966 MH 1966		1	MEDI-CAL UNITS 07/01/04 - 09/30/04 - COUNTY PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - COUNTY PROVIDERS TOTAL MEDI-CAL UNITS	**	3,033,048 8,155,184 11,188,232	(130,771) (398,805) (529,576)	2,902,277 7,756,379 10,658,656
				To reduce total Medi-Cal units for county operated providers by the Medi-Cal Crossover units, audited Enhanced SD/MC (Children) under Enhanced SD/MC (Refugees) units and audited Healthy Families DMH Summary of Approved Claims (Net) Report dated June 3, 20 Bridge to HFP units are part of Enhanced SD/MC (Children). Cop detailing adjustments by service function have been provided to the	nits, audited units per State 109. Audited ies of workpapers			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 - Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 - Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 - Healthy Families Units 07/01/04 - 09/30/04 - Healthy Families Units 10/01/04 - 06/30/05 Subtotal 07/01/04 - 09/30/04 Subtotal 10/01/04 - 06/30/05 (includes Refugees) Total	(76,483) (236,270) (19,776) (58,674) (9,601) (34,512) (94,260) (130,771) (398,805) (529,576)			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider			<u>.</u>		Provider Number	No. of Adj.	Fiscal Pe	riod Ended
	SAN BERNAI	RDINO	COUNT	ΓY - DBH	00036	118	June 3	30, 2005
Adj. No.	Report Reference Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF SE CONTRACT PROVIDERS	ERVICE/TIME			
87 88 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS		1,435,265 5,086,134 6,521,399	20,693 84,910 105,603	1,455,958 * 5,171,044 * 6,627,002
				To adjust reported straight Medi-Cal (SD/MC) units to reflect "total which include Medicare/Medi-Cal Crossover units, Enhanced SD/M Enhanced SD/MC (Refugees) units and Healthy Families (SED) us cost report. Copies of workpapers detailing adjustments by service provided to the County. (A separate audit report will not be issued providers.)	MC (Children) units, nits per the as settled e function have been			
				- Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 - Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Children) Units 07/01/04 - 09/30/04 - Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 - Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 - Healthy Families Units 07/01/04 - 09/30/04 - Healthy Families Units 10/01/04 - 06/30/05 Subtotal 07/01/04 - 09/30/04 Subtotal 10/01/04 - 06/30/05 (includes Refugees) Total	1,911 11,670 8,541 46,268 0 10,241 26,972 20,693 84,910 105,603			
89 90 Info.	МН 1966 МН 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS To adjust reported total Medi-Cal units to agree with total Medi-Ca any disallowed claims) per State Department of Mental Health (DN All Approved Claims Report dated June 3, 2009. Copies of workp adjustments by service function have been provided to the County report will not be issued to contract providers.)	/IH) Summary of apers detailing	1,455,958 5,171,044 6,627,002	3,478 54,532 58,010	1,459,436 * 5,225,576 * 6,685,012
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	,	eriod Ended
ļ	SAN BERNA	RDINO	COUNT	ГУ - DBH	00036	118	June	30, 2005
Adj.	Report Refe Form/ Sch.	rence Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF SI CONTRACT PROVIDERS	ERVICE/TIME			
91 92 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS To adjust the DMH Summary of All Approved Claims Report dated incorporate the following State DMH and County Medi-Cal unit adjust of workpapers detailing adjustments by service function have been (A separate audit report will not be issued to contract providers.) -DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings -County Adjustment - Staff #2336	ustments. Copies n provided to the County. (22,205) 0	1,459,436 5,225,576 6,685,012	(6,687) (64,295) (70,982)	1,452,749 * 5,161,281 * 6,614,030
93 94 Info.	MH 1966 MH 1966			-County Utilization Review Disallowances -County CDI / Negative Adjustments Total MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS To adjust net DMH approved units (after incorporating adjustment with total Medi-Cal units per County's gross records. (A separate be issued to contract providers.)		1,452,749 5,161,281 6,614,030	6,687 58,119 64,806	1,459,436 * 5,219,400 * 6,678,836
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider	SAN BERNA	BDINO	COLIN	TY - DRH	Provider Number 00036	No. of Adj.		eriod Ended 30, 2005
	Report Refe					As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Audited
				ADJUSTMENTS TO REPORTED SD/MC UNITS OF SI CONTRACT PROVIDERS	ERVICE/TIME			
95 96 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS		1,459,436 5,219,400 6,678,836	(6,687) (64,295) (70,982)	1,452,749 * 5,155,105 * 6,607,854
				To adjust County's gross records to incorporate the following State Medi-Cal unit adjustments. Copies of workpapers detailing adjust function have been provided to the County. (A separate audit reputo contract providers.)	ments by service			
				-DMH Medi-Cal Oversight EPSDT Audit Recalculated Findings -County Adjustment - Staff #2336 -County Utilization Review Disallowances -County CDI / Negative Adjustments Total	(22,205) 0 (9,882) (38,895) (70,982)			
Info. Info. Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS		1,452,749 5,155,105 6,607,854	0 0 0	1,452,749 * 5,155,105 * 6,607,854
				To adjust the County's records to incorporate the controls of the loapproved units (after incorporating adjustments 91 and 92) or net (after incorporating adjustments 95 and 96) by service function. On workpapers detailing adjustments by service function have been the County. (A separate audit report will not be issued to contract	County's records Copies of provided to			
					·			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provide	SAN BERNA	BUINO	COLINI	rv . nrh	Provider Number 00036	No. of Adj.		eriod Ended 30, 2005
<u> </u>	Report Refe					+		
Adj.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	As Reported	Increase (Decrease)	As Audited
	,			ADJUSTMENTS TO REPORTED SD/MC UNITS OF S CONTRACT PROVIDERS	ERVICE/TIME			
97 98 Info.	MH 1966 MH 1966			MEDI-CAL UNITS 07/01/04 - 09/30/04 - CONTRACT PROVIDERS MEDI-CAL UNITS 10/01/04 - 06/30/05 - CONTRACT PROVIDERS TOTAL MEDI-CAL UNITS To reduce total Medi-Cal units for contract providers by audited M Crossover units, audited Enhanced SD/MC (Children) units, audit (Refugees) units and audited Healthy Families units per State DN Approved Claims (Net) Report dated June 3, 2009. Audited Bridg part of Enhanced SD/MC (Children). Copies of workpapers detail service function have been provided to the County. (A separate a issued to contract providers.) - Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/04 - Medicare/Medi-Cal Crossover Units 07/01/04 - 09/30/05 - Enhanced SD/MC (Children) Units 07/01/04 - 09/30/05 - Enhanced SD/MC (Children) Units 07/01/04 - 06/30/05 - Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 - Healthy Families Units 07/01/04 - 09/30/04 - Healthy Families Units 10/01/04 - 06/30/05 - Subtotal 07/01/04 - 09/30/04 - Subtotal 10/01/04 - 06/30/05 (includes Refugees) - Total	ledicare/Medi-Cal ed Enhanced SD/MC IH Summary of ge to HFP units are ling adjustments by	1,452,749 5,155,105 6,607,854	(20,693) (85,620) (106,313)	1,432,056 5,069,485 6,501,541
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	1	Period Ended
ļ <u>.</u>	SAN BERNAI		COUN	T - DBH	00036	118	June	30, 2005
Adj. No.	Report Refer Form/ Sch.	rence Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Audited
Info. Info. 99 100 Info.	MH 1968 MH 1968 MH 1968 MH 1968	28 28A 28 28A	E E K K	ADJUSTMENTS TO PATIENT AND OTHE PAYOR REVENUE - COUNTY PROVIDER SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - INPATIEN SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - INPATIEN SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - OUTPATIESD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - OUTPATIESD/MC + 06/30/05 - OUTP	S T T ENT ENT	\$ 183,120 304,609 46,838 396,118 \$ 930,685	\$ 0 0 (7,703) (67,194) \$ (74,897)	\$ 183,120 * 304,609 * 39,135 * 328,924 * \$ 855,788
101 102 Info. Info.	MH 1968 MH 1968 MH 1968 MH 1968	28 28A 28 28A	m m K K	MHS 234. SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - INPATIEN SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - INPATIEN SD/MC + CROSSOVER REVENUE 07/01/04 - 09/30/04 - OUTPATIEN SD/MC + CROSSOVER REVENUE 10/01/04 - 06/30/05 - OUTPATIEN TOTAL To adjust SD/MC and Crossover revenues to reflect the revised te for the Medicare cost report dated January 18, 2006.	**************************************	39,133	\$ 125,122 208,132 0 0 \$ 333,254	\$ 308,242 512,741 39,135 328,924 \$ 1,189,042
103 104 Info.	MH 1979 MH 1979	23 27	J	ADJUSTMENTS TO REPORTED SD/MC SETTL COUNTY PROVIDERS ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP) TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) TOTAL. To adjust the total SD/MC reimbursement (FFP) and Healthy Fam reimbursement (FFP) due to adjustments made to cost, revenues	ilies	\$ 20,300,361 202,974 \$ 20,503,335	\$ (484,099) 12,857 \$ (471,241)	\$ 19,816,262 215,831 \$ 20,032,094
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.		eriod Ended
	SAN BERNA	RDINO	COUN	TY - DBH	00036	118	June	30, 2005
Adj. No.	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	ENTS	As Reported	Increase (Decrease)	As Audited
				ADJUSTMENTS TO REPORTED SD/MC SETTL CONTRACT PROVIDERS	<u>EMENT</u>			
105 106	мн 1979 мн 1979	23 27) J	ADJUSTED TOTAL SD/MC REIMBURSEMENT (FFP) TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) TOTAL To adjust contract providers total SD/MC reimbursement (FFP) an reimbursement (FFP) due to adjustments made to units. (A separ will not be issued to contract providers.)		\$ 7,866,352 61,768 \$ 7,928,120	\$ (20,142) (2,756) \$ (22,898)	\$ 7,846,210 59,012 \$ 7,905,222
				LE #00108 Telecare Corporation LE #00156 Eastfield Ming Quong (EMQ) LE #00203 Pacific Clinics LE #00287 Redlands-Yucaipa Guidance LE #00288 West End Family Counseling LE #00290 Morongo Basin Mental Health Association LE #00292 EV Charlee LE #00293 Bear Valley Comm. Healthcare District Fam. Counseli LE #00484 North Valley Schools, Inc. LE #01006 Desert/Mountain SELPA LE #01042 Victor Community Support Services LE #01130 Valley Star Children and Family Services LE #01191 Rolinda Childrens Services, dba New Directions LE #01200 LodgeQuest, Inc. LE #01207 Shandin Hills Behavioral Therapy Total	ng Ctr. (BVCHD-FCC)	\$ 711,378 916,126 504,464 649,240 324,774 684,826 123,326 298,377 58,699 1,060,586 1,013,382 817,769 123,986 209,599 431,588 7,928,120	\$ 0 (2,724) (20,545) 54 0 (1) 0 131 0 0 187 0 0 0 0 0 0 0 \$ (22,898)	\$ 711,378 913,402 483,919 649,294 324,774 684,825 123,326 298,508 58,699 1,060,586 1,013,569 817,769 123,986 209,599 431,588 \$ 7,905,222
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provider				77. 2011	Provider Number	Ţ	No. of Adj.				Ended	
ļ 	SAN BERNA		COUN	I Y - DBH	00036	-	118	-	June	30, 2	2005	\
Adj. No	Report Refe Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS		As Reported		Increase (Decrease)	_	As Audited	
107	SCH 4		3	ADJUSTMENTS TO AS SETTLED EPSOT STATE GEN	ERAL FUNDS	\$	41,617,895	\$	865,051	\$	42,482,946	
	00114			To adjust SD/MC actuals as a result of adjustments to total compucosts as reflected in the MH 1979 forms for both the County Progracontract providers. Only the Outpatient services amounts of SD/M (Children) were utilized for this purpose.	am and its		41,011,000		555,55		12,102,010	
108 109	SCH 4 SCH 4	2 4	3 3	TOTAL SD/MC CLAIMS EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the res Department's audit of the EPSDT Program conducted by the State of Mental Health (DMH) as reflected in the report dated March 3, 2	Department	\$	49,614,963 29,910,003	\$ \$	(897,565) (897,565)	\$	48,717,398 29,012,438	*
110 111	SCH 4 SCH 4	2 4	3 3	covered the period from July 1, 2004 through June 30, 2005, and original recoupment. TOTAL SD/MC CLAIMS EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the orincluded in adjustments 108 and 109 above. The revised findings	represents the	** \$ ** \$	48,717,398 29,012,438	\$	897,565 897,565	\$ \$	49,614,963 29,910,003	*
112	SCH 4 SCH 4	2 4	3 3	SD/MC Claims and EPSDT Claims" will be taken in adjustments 1 TOTAL SD/MC CLAIMS EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the repeartment's revised audit of the EPSDT Program conducted by the as reflected in the report dated March 3, 2008. The report covered July 1, 2004 through June 30, 2005, and represents the revised results.	12 and 113 below. sults of the the State DMH as the period from	** \$	49,614,963 29,910,003	\$	(535,245) (535,245)	\$	49,079,718 29,374,758	
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.								

Provider	SAN BERNA	RDINO	COUN.	TY - DBH	Provider Number 00036		No. of Adj. 118	ŀ		Period e 30, 2	Ended
	Report Refe			T			As		Increase	T	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS		Reported	(Decreas			Audited
				ADJUSTMENTS TO AS SETTLED EPSDT STATE GEN	ERAL FUNDS						
114	SCH 4	10	3	NET COST SETTLEMENT AMOUNT		\$	8,757,986	\$	152,226	\$	8,910,212
				To adjust net cost settlement amount as a result of adjustments to (total computable Medi-Cal), total SD/MC claims and EPSDT claim							
115	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		\$	8,757,986	\$	(280,798)	\$	8,477,188 *
				To adjust State General Fund (SGF) distribution to include the res Department's audit of the EPSDT Program conducted by the State in the report dated March 3, 2008. The report covered the period through June 30, 2005, and represents the SGF <u>original</u> recoupments.	DMH as reflected from July 1, 2004						
116	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		** \$	8,477,188	\$	280,798	\$	8,757,986 *
				To adjust State General Fund (SGF) distribution to reverse the original recoupment included in adjustment 115 above. The revised finding "State General Fund Distribution" will be taken in adjustment 117 to	gs affecting						
117	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION		** \$	8,757,986	\$	(166,514)	\$	8,591,472
				To adjust the State General Fund distribution to reflect the results EPSDT findings included in the final report dated March 3, 2008.	of the <u>revised</u>						
118	SCH 4	11	3	STATE GENERAL FUND DUE COUNTY (STATE)		\$	0	\$	318,740	\$	318,740
				To adjust State General Fund due County (State) as a result of ad Cost Settlement Amount and State General Fund Distribution as for		}					
			 	Audited Net Cost Settlement Amount Adj 114 \$ Audited State General Fund Distribution Adj 117	8,910,212 8,591,472						
				Net State General Funds due to County \$	318,740	-					
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.							

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

	Legal Entity: SAN BERNARDINO COUNTY - DBH	A	В	С
Lec	al Entity Number: 00036	Salaries		Total
		and Benefits	Other	Costs
1	Mental Health Expenditures	79,513,654	29,409,160	108,922,814
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(40,901,154)	(40,901,154)
4	Other Adjustments from MH 1962	(567,888)	14,621,431	14,053,543
5_	Total Costs Before Medi-Cal Adjustments	78,945,766	3,129,437	82,075,203
6	Medi-Cal Adjustments from MH 1961		(70,144)	(70,144)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			82,005,059
	Administrative Costs (County Only)			
9	SD/MC Administration			7,225,057
10	Healthy Families Administration			65,322
11	Non-SD/MC Administration			4,745,319
12	Total Administrative Costs			12,035,698
<u></u>	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			764,519
14	Other SD/MC Utilization Review			561,314
15	Non-SD/MC Utilization Review			568,214
16	Total Utilization Review Costs			1,894,047
<u></u>				
17	Research and Evaluation (County Only)			49,927
18	Mode Costs (Direct Service and MAA)			68,025,387
				00 005 050
19	Total Costs - Lines 9 through 18			82,005,059

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

	Legal Entity: SAN BERNARDINO COUNTY - DBH	Α	В	С
Legal E	ntity Number: 00036	Salaries		Total
		and Benefits	Other	Adjustments_
1 TO F	RECLASSIFY COSTS AS A RESULT OF			
2 REC	CALCULATION OF MAA.			
3 N	MAA COSTS		(1,652,407)	(1,652,407)
	DMINISTRATIVE COSTS		5,681	5,681
	REATMENT COSTS		1,646,726	1,646,726
6 TO A	ADJUST FFS AND ASO COSTS TO AGREE WITH			
7 A	CTUAL PAYMENTS PER COUNTY'S RECORDS.		(70,144)	(70,144)
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
	al Adjustments		(70,144)	(70,144)

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

	Legal Entity: SAN BERNARDINO COUNTY - DBH	Α	В	С
Le	gal Entity Number: 00036	Salaries		Total
<u></u>		and Benefits	Other	Adjustments
1_	Reconciling differences from the Auditor/Controllers Report	(72,943)	451,905	378,962
2	Administrative Revenues		(56,814)	(56,814)
3_	To exclude Overmatch funds paid to General Fund		(1,842,753)	(1,842,753)
4	To exclude Manage Care Inpaient payments	·	(5,340,119)	(5,340,119)
5	To exclude FEMA costs	(104,982)	(685,193)	(790,175)
6	To exclude State Hospital costs		(4,043,467)	(4,043,467)
7	To include Superior Court cost report costs		153,750	153,750
8	To include Public Guardian cost report costs		925,516	925,516
9	To include the Arrowhead Regional Medical cost report costs	,	23,431,357	23,431,357
10	To exclude Administrative charges paid by ADS & CONREP		(1,195,000)	(1,195,000)
11	To reverse CALWORKS funds included in direct costs		2,556,139	2,556,139
12	To exclude CONREP cost from CC#2239	(389,963)	(886,996)	(1,276,959)
13	To reverse payments to ADS for Admin. Costs CC#2000		1,100,000	1,100,000
14	To include 45% of the CONREP Pgm. Manager costs not funded by			
15	CONREP. The Pgm. Manager also has oversight over the Forens	sic		
16	and STAR programs which is the 45% not funded.		51,563	51,563
17	To include MH Nurse costs included in the CONREP center, but not			
18	funded by CONREP, 50% of these			
19			1,543	1,543
20	Total Adjustments	(567,888)	14,621,431	14,053,543

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH County Code: 36

	Legal Entity: SAN BERNARDINO COUNTY - DBH	A
Le	gal Entity Number: 00036	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	68,025,387
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	19,292,182
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	1,467,653
5	Outpatient Services (Mode 15 Program 1 + Program 2)	38,693,962
6	Outreach Services (Mode 45)	6,738,486
7	Medi-Cal Administrative Activities (Mode 55)	515,740
8	Support Services (Mode 60)	1,317,364
9	Total - Lines 2 through 8	68,025,387

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

County: SAN BERNARDING COUNTY - DBH

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County Code: 36 Legal Entity: SAN BERNARDING COUNTY - DBH G Legal Entity Number: 00036 Service Service Service Service Service Service Mode: 05 - Hospital Inpatient Services (SFC 10-19) Mode Total Function Function Function Function Function Function 10 19 Allocation Percentage 100.00% 91.08% 8.929 Total Units 15,126 1,482 Gross Cost 19,292,182 17,570,661 1,721,521 Cost per Unit 1,161.62 1,161.62 SMA per Unit 913.58 236.82 Published Charge per Unit Negotiated Rate / Cost per Unit 1,000.00 1,000.00 07/01/04 - 09/30/04 946 53 Medi-Cal Units 10/01/04 - 06/30/05 2.790 484 07/01/04 - 09/30/04 158 Medicare/Medi-Cal Crossover Units 10/01/04 - 06/30/05 479 10 07/01/04 - 09/30/04 2 Enhanced SD/MC (Children) Units 10/01/04 - 06/30/05 5 10B Enhanced SD/MC (Refugees) Units 07/01/04 - 06/30/05 07/01/04 - 09/30/04 Healthy Families (SED) Units 10/01/04 - 06/30/05 12 Non-Medi-Cal Units 10,746 945 20,400 13 07/01/04 - 09/30/04 1,119,293 1,098,892 Medi-Cal Costs 3,240,919 13A 10/01/04 - 06/30/05 3,390,027 149,108 07/01/04 - 09/30/04 884,647 864,247 20,400 Medi-Cal SMA Upper Limits 10/01/04 - 06/30/05 2,697,996 2,548,888 149,108 144 07/01/04 - 09/30/04 966,400 946,000 20,400 Medi-Cal Published Charges 15A 2,939,108 2,790,000 149,108 10/01/04 - 06/30/05 07/01/04 - 09/30/04 Medi-Cal Negotiated Rates 116A 10/01/04 - 06/30/05 183,536 07/01/04 - 09/30/04 183,536 Medicare/Medi-Cal Crossover Costs 17A 10/01/04 - 06/30/05 556,416 556,416 07/01/04 - 09/30/04 144,346 144,346 Medicare/Medi-Cal Crossover SMA Upper Limits 10/01/04 - 06/30/05 437,605 437,605 07/01/04 - 09/30/04 158,000 158,000 Medicare/Medi-Cal Crossover Published Charges 19A 10/01/04 - 06/30/05 479,000 479,000 07/01/04 - 09/30/04 Medicare/Medi-Cal Crossover Negotiated Rates 10/01/04 - 06/30/05 07/01/04 - 09/30/04 2,323 2,323 Enhanced SD/MC (Children) Costs 5,808 21A 10/01/04 - 06/30/05 5,808 07/01/04 - 09/30/04 22 1,827 1,827 Enhanced SD/MC (Children) SMA Upper Limits 10/01/04 - 06/30/05 4,568 4,568 07/01/04 - 09/30/04 2,000 2,000 23 Enhanced SD/MC (Children) Published Charges 23A 10/01/04 - 06/30/05 5,000 5,000

14,034,779 12,482,766

07/01/04 - 09/30/04

10/01/04 - 06/30/05

07/01/04 - 06/30/05

07/01/04 - 09/30/04

10/01/04 - 06/30/05 07/01/04 - 09/30/04

10/01/04 - 06/30/05

07/01/04 - 09/30/04

10/01/04 - 06/30/05

07/01/04 - 09/30/04

10/01/04 - 06/30/05

1,552,013

24

24A

29

29A 30

30A

31

31A

32

Enhanced SD/MC (Children) Negotiated Rates

 26
 Enhanced SD/MC (Refugees) SMA Upper Limits
 07/01/04 - 06/30/05

 27
 Enhanced SD/MC (Refugees) Published Charges
 07/01/04 - 06/30/05

 28
 Enhanced SD/MC (Refugees) Negotiated Rates
 07/01/04 - 06/30/05

25 Enhanced SD/MC (Refugees) Costs

Healthy Families SMA Upper Limits

lealthy Families Published Charges

Healthy Families Negotiated Rates

Healthy Families Costs

Non-Medi-Cal Costs

^{*} SFC 19 Limited to SMA + Physician and Ancillary

State of California Health and Human Services Agency DETAIL COST REPORT ALLOCATION OF COSTS TO SERVICE **FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1 FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH County Code: 36

Legal Entity: SAN BERNARDINO COUNTY - al Entity Number: 00036 Mode: 10 - Day Services Allocation Percentage Fotal Units Gross Cost Cost per Unit BMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units Healthy Families (SED) Units	07/01/04 - 09/30/04 10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05 07/01/04 - 09/30/04	Mode Total 100.00% 1,467,653	Service Function 85 51.02% 2,025 748,733 369,74 189,33 189,33	C Service Function 95 48.98% 2,999 718,920 239.72 122.75	Service Function	E Service Function	Service Function	Service Function
Allocation Percentage Fotal Units Gross Cost Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05	100.00%	85 51.02% 2,025 748,733 369,74 189,33 189,33	95 48.98% 2,999 718,920 239.72 122.75	Function	Function	Function	Function
Total Units Gross Cost Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		51.02% 2,025 748,733 369.74 189.33 189.33	48.98% 2,999 718,920 239.72 122.75	en ramaran		000000000000000000000000000000000000000	00000000
Total Units Gross Cost Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		2,025 748,733 369.74 189.33 189.33	2,999 718,920 239.72 122.75			00000000000	0500000
Gross Cost Cost per Unit Dost per Unit DMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05	1,467,653	748,733 369.74 189.33 189.33	718,920 239.72 122.75				00000000
Cost per Unit SMA per Unit SMA per Unit Published Charge per Unit Vegotiated Rate / Cost per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05	1,467,653	369.74 189.33 189.33	239.72 122.75			20000000000	
SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		189.33 189.33	122.75				**********
SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Medi-Cal Units Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		189.33 189.33	122.75				
Negotiated Rate / Cost per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05			122.75			1	
Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		605			1		
Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05		605					
Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05 07/01/04 - 09/30/04 10/01/04 - 06/30/05			567	<u> 150 aras and an aras an</u>	<u>संस्थान समित्र सम</u>	Property of Green	algalate land
Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	07/01/04 - 09/30/04 10/01/04 - 06/30/05		1,341	2,075			 	
Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units	10/01/04 - 06/30/05		1,341	2,013				
Enhanced SD/MC (Refugees) Units								
Enhanced SD/MC (Refugees) Units	01101104 - 03/30/04							
	10/01/04 - 06/30/05							
	07/01/04 - 06/30/05				-	 	 	
Healthy Families (SED) Units	07/01/04 - 06/30/05	 						
	10/01/04 - 06/30/05					 	 	├ ──
Non-Medi-Cal Units	10/01/04 - 00/30/05		79	357				
torrancaroaronna Pagangangangangangangangangangangan	<u> </u>	120000000000000000000000000000000000000				Series Constitution	2012/03/2017	<u> </u>
Medi-Cal Costs	07/01/04 - 09/30/04	359,617	223,696	135,921				
wedi-dai costs	10/01/04 - 06/30/05			497,419				
Medi-Cal SMA Honer Limits	07/01/04 - 09/30/04	184,144	114,545	69,599				
	10/01/04 - 06/30/05	508,598	253,892	254,706				
Medi-Cal Published Charnes								
	10/01/04 - 06/30/05	508,598	253,892	254,706				
Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
	10/01/04 - 06/30/05					L		
	07/01/04 - 09/30/04		,,,,,,,,,,,,,,,,,,,,,,,	******			1	
Medicare/Medi-Cal Crossover Costs		† <u>-</u>			-		 	
								
Medicare/Medi-Cal Crossover SMA Upper Limits							 	
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Medicare/Medi-Cal Crossover Published Charges								
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Medicare/Medi-Cal Crossover Negotiated Rates								
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Enhanced SD/MC Costs		<u> </u>					├ ───	├ ──
		 						
Enhanced SD/MC SMA Upper Limits		├ ───┤				 	 	
		<u> </u>						
Enhanced SD/MC Published Charges						 -	 	
		 				 	 	
Enhanced SD/MC Negotiated Rates		<u> </u>					 	
	10/01/04 - 06/30/05	<u> </u>			31.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	1	1 	<u> </u>
Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	1				1		1
		†					1	
		 						
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		termination		<u>Carataran (Cataragan)</u>	(arang <u>a afa</u> rangsan IP)	<u> </u>	<u> </u>	**************************************
Healthy Families Costs						 	 	+
· · · · · ·		 				 	 	₩
Healthy Families SMA Upper Limits		 	<u> </u>			─ ─	+	
		 	l			 	+	+ -
Healthy Families Published Charges		<u> </u>				 -	}	+
			<u> </u>				 -	+
Healthy Families Negotiated Rates		 	 			 		+
,	110/01/04 - 06/30/05	<u> </u>	**************************************	******			lananana	
	Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotiated Rates Medicare/Medi-Cal Crossover Negotiated Rates Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Costs Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Enhanced SD/MC (Refugees) SMA Upper Limits Enhanced SD/MC (Refugees) Negotiated Rates Healthy Families Costs Healthy Families Costs Healthy Families Published Charges Healthy Families Negotiated Rates Healthy Families Negotiated Rates Healthy Families Negotiated Rates	Medi-Cal SMA Upper Limits	Medi-Cal SMA Upper Limits	Medi-Cal Costs	10/01/04 - 06/30/05	10/01/04 - 06/30/05 933.246 495.828 497.419	10/01/04 - 06/30/05 993,246 495,828 497,419	Medi-Cal SMA Upper Limits

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

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PAGE 1 OF 2 FISCAL YEAR 2004 - 2005

	County: SAN BERNARDINO COUNTY - County Code: 36			CR	CR	CR	CR	CR	CAW
	Legal Entity: SAN BERNARDINO COUNTY -	DBH	Α	В	_ C	D	E	F	G
Leg	al Entity Number: 00036 Mode: 15 - Outpatient Services (Progra	m 1)	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
_				09	30	60	70	58	09
1	Allocation Percentage		100.00%	12.36%	32.35%	34.54%	2.82%	0.66%	0.53%
2	Total Units			2,640,785	5,355,228	3,093,403	313,683	109,004	145,994
3	Gross Cost		35,273,239	4,358,173	11,409,783	12,182,114	994,276	232,243	186,580
4	Cost per Unit	<u> </u>		1.65	2.13	3.94	3.17	2.13	1.28
5	SMA per Unit			1.89	2.13	4.51	3.63	2.13	1.89
	Published Charge per Unit			1.86	2.42	4.46	3.56	2.44	1.89
-	Negotiated Rate / Cost per Unit			1.00		- 4.40	3.56		1.00
1000	regulated react 7 Cost per Crist					3-1-1-1-1-12-1-1-1-1	<u> </u>		<u> </u>
8	Medi-Cal Units	07/01/04 - 09/30/04		583,571	934,100	532,389	66,691	31,097	
A8	Medi-Cai Offits	10/01/04 - 06/30/05		1,353,846	2,515,792	1,449,038	144,136	77,907	
9	Madia	07/01/04 - 09/30/04			2,843	63,882	412		
9A	Medicare/Medi-Cal Crossover Units	10/01/04 - 06/30/05			4,357	209,215	1,262		
10		07/01/04 - 09/30/04		3,534	9,915	2,076	374		
10A	Enhanced SD/MC (Children) Units	10/01/04 - 06/30/05		5,426	30,833	6,140	890		
	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05		1,963	7,578	0,140			
11	_ _ _	07/01/04 - 09/30/04		8,602	21,620	3,312	938		
11A	Healthy Families (SED) Units								
	Non-Medi-Cal Units	10/01/04 - 06/30/05		10,220	71,224	10,302	2,379		445.004
12	Non-wedi-Cal Units	Name and Statement of the		673,623	1,756,966	817,049	96,601	langer and the second	145,994
13	Madi Cal Conta	07/01/04 - 09/30/04	5,803,332	963,086	1,990,182	2,096,598	211,389	66,255	
13A	Medi-Cal Costs	10/01/04 - 06/30/05	15,264,744	2,234,296	5,360,116	5,706,449	456,866	165,988	
14		07/01/04 - 09/30/04	6,431,211	1,102,949	2.279.204	2,401,074	242,088	75.877	
14A	Medi-Cal SMA Upper Limits	10/01/04 - 06/30/05	16,875,878	2,558,769	6,138,532	6,535,161	523,214	190,093	
15		07/01/04 - 09/30/04	6,358,791	1,085,442	2,260,522	2,374,455	237,420	75,255	
15A	Medi-Cal Published Charges	10/01/04 - 06/30/05	16,688,410	2,518,154	6,088,217	6,462,709	513,124	188,535	
16		07/01/04 - 09/30/04	10,000,410	2,510,154	0,000,217	0,402,709	313,124	100,000	
	Medi-Cal Negotiated Rates		l						-
16A	ranga da kangangangan da kangangan kangan da kangan kangan da kangan da kangan da kangan da kangan da kangan d Kangan da kangan da k	10/01/04 - 06/30/05			*,*,*,*,*,*,*,*,*,*,*,*,*,*	·.·. 		<u>;*.*.*.*.*.*.*;*.*.*.</u>	
17	Madisass (Madis Cal Cassas) on Casta	07/01/04 - 09/30/04	304,641		6,057	251,573	1,306		
17A	Medicare/Medi-Cal Crossover Costs	10/01/04 - 06/30/05	946,418		9,283	823,908	4,000		
18		07/01/04 - 09/30/04	328,240		6,937	288,108	1,496		
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/04 - 06/30/05	1,034,529		10,631	943,560	4,581		
19		07/01/04 - 09/30/04	324,398		6,880	284,914	1,467		
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/04 - 06/30/05	1,022,441		10,544	933,099	4,493		
20		07/01/04 - 09/30/04	1,022,111				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/04 - 06/30/05	 						
204	 <u> </u>		0.0000000000000000000000000000000000000	300000000000			00000000000	0000000000	3000000000
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	36,896	5,832	21,125	8,175	1,185		
21A	Emilanced 3D/MC Costs	10/01/04 - 06/30/05	102,664	8,955	65,692	24,180	2,821		
22	February CDMC CMA Harras Limite	07/01/04 - 09/30/04	41,993	6,679	24,193	9,363	1,358		
22A	Enhanced SD/MC SMA Upper Limits	10/01/04 - 06/30/05	117,114	10,255	75,233	27,691	3,231		
23		07/01/04 - 09/30/04	41,554	6,573	23,994	9,259	1,331		
23A	Enhanced SD/MC Published Charges	10/01/04 - 06/30/05	115,956	10,092	74,616	27,384	3,168		
24	 	07/01/04 - 09/30/04	110,000	10,002	. 4,0,0		=,,50		
24A	Enhanced SD/MC Negotiated Rates	10/01/04 - 06/30/05	 				 		
	Variante de la partir de partir de la partir de la grapha de la filia de la partir de la filia de la partir de	<u>Parananananan berapatan arahara</u>		<u>, , , , , , , , , , , , , , , , , , , </u>		<u></u>	<u> </u>	*****************	2000000000000000
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	19,385	3,240	16,146				
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	22,200	3,710	18,490				
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05	21,990	3,651	18,339				
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
			70.070	44400	46.000	42.042	2.072		
29	Healthy Families Costs	07/01/04 - 09/30/04	76,276	14,196	46,063	13,043	2,973	 	
29A	,	10/01/04 - 06/30/05	217,287	16,866	151,749	40,570	7,541		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	87,353	16,258	52,753	14,937	3,405	 	L
30A	The artification of the control of t	10/01/04 - 06/30/05	248,589	19,316	173,787	46,462	8,636	<u> </u>	L
	Healthy Families Published Charges	07/01/04 - 09/30/04	86,431	16,000	52,320	14,772	3,339		L
31	Incamy railines rubiished Charges	10/01/04 - 06/30/05	246,171	19,009	172,362	45,947	8,469		
		10/01/04 - 00/30/03							
31	Haaliby Familian Magalisted Dates	07/01/04 - 09/30/04		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
31 31A	Healthy Families Negotiated Rates								

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

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County: SAN BERNARDINO COUNTY: County Code: 36	- DBH	CAW	CAW	CR	CR	CR		
Legal Entity: SAN BERNARDINO COUNTY	DBH	н	T		К		M	N
Legal Entity Number: 00036	DDIT	Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Progra	am 1)	Function	Function	Function	Function	Function	Function	Function
		30	70	30	60	70		
Allocation Percentage		5.00%	0.02%	4.96%	0.95%	5.83%		
2 Total Units		1,069,579	2,524	496,828	51,361	393,096		
Gross Cost		1,764,700	6,195	1,747,838	333,976	2,057,361		
Cost per Unit		1.65	2.45	3.52	6.50	5.23		
5 SMA per Unit		2.44	3.63	2.44	4.51	3.63		
Published Charge per Unit		2.42	3.56	2.42	4.46	3.56		
7 Negotiated Rate / Cost per Unit			3,50		4.40	3.30		
	galgadija digada da da		integrated and sign	<u> </u>	elacoco <mark>statico</mark>	94450 <u>2000</u> 003	-00000000000	and designations
Medi-Cal Units	07/01/04 - 09/30/04			65,733	7,145	3 <u>7,</u> 853	لـــــــا	
BA	10/01/04 - 06/30/05			172,917	22,223	112,387		
Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			1,533	195	7,460		
9A	10/01/04 - 06/30/05			292	35	20,630		
Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04			90		50		
10A[10/01/04 - 06/30/05			140		100		
10B Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
Healthy Families (SED) Units	07/01/04 - 09/30/04							
T1A	10/01/04 - 06/30/05			85		50		
12 Non-Medi-Cal Units		1,069,579	2,524	256,038	21,763	214,566		L
13 Atodi Col Costs	07/01/04 - 09/30/04		<u>ातमञ्ज्ञात्त्राच्या</u>	231,248	46,461	198,113		
Medi-Cal Costs	10/01/04 - 06/30/05			608,321	144,506	588,204		 -
14	07/01/04 - 09/30/04			160,389	32,224	137,406		
Medi-Cal SMA Upper Limits	10/01/04 - 06/30/05			421,917	100,226	407,965		-
15	07/01/04 - 09/30/04			159,074	31,867	134,757		
Medi-Cal Published Charges	10/01/04 - 06/30/05	\vdash $ +$		418,459	99,115	400,098		
16 Madi Cal Nagatistad Batas	07/01/04 - 09/30/04			410,433	33,113	400,030		
Medi-Cal Negotiated Rates	10/01/04 - 06/30/05							
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17 Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			5,393	1,268	39,044	<u> </u>	
1/A	10/01/04 - 06/30/05			1,027	228	107,972		
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			3,741	879	27,080		
18A	10/01/04 - 06/30/05			712	158	74,887	L	
Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04			3,710	870	26,558		
19A	10/01/04 - 06/30/05			707	156	73,443		
Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							<u> </u>
20A Medicare/Medi-Oar Crossover Hegoliated Hates	10/01/04 - 06/30/05							L
21 Enhanced SD/MC Costs	07/01/04 - 09/30/04		<u>a atereria del el e</u>	317		262	<u></u>	***********
Enhanced SD/MC Costs	10/01/04 - 06/30/05	 		493		523		
22	07/01/04 - 09/30/04			220		182		
Enhanced SD/MC SMA Upper Limits	10/01/04 - 06/30/05	 		342		363		
22	07/01/04 - 09/30/04	 		218		178		
Enhanced SD/MC Published Charges	10/01/04 - 06/30/05	├──		339		356		
24	07/01/04 - 09/30/04	 						
Enhanced SD/MC Negotiated Rates	10/01/04 - 06/30/05	 	 	 				
			<u> </u>	<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u>, 6, 12, 13, 13, 13, 13, 13, 13, 13, 13, 13, 13</u>	25.00.00
25 Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							<u> </u>
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	 			ļ,		 -	
27 Enhanced SD/MC (Refugees) Published Charges				<u> </u>		ļ		ļ
28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05		 					1
29 Haathy Familian Conta	07/01/04 - 09/30/04			1				T
29A Healthy Families Costs	10/01/04 - 06/30/05	1		299		262		T
20	07/01/04 - 09/30/04	1				,		
30A Healthy Families SMA Upper Limits	10/01/04 - 06/30/05			207		182		\vdash
24	07/01/04 - 09/30/04	<u> </u>				<u>==</u>		1
31A Healthy Families Published Charges	10/01/04 - 06/30/05			206		178		
22	07/01/04 - 09/30/04							
Healthy Families Negotiated Rates	10/01/04 - 06/30/05	1		i				
	1.5.5.7.0	<u> </u>	बारकार प्रकृतिकृति		र सम्बद्धाः स्टब्स		<u> </u>	<u>विवासम्बद्धाः</u>
33 Non-Medi-Cal Costs		1,764,700	6,195	900,740	141,514	1,122,982		<u>i</u>

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

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County: SAN BERNARDINO COUNTY - DBH County Code: 36

County Code: 36	_		ASO	ASO	MHS	MHS		
Legal Entity: SAN BERNARDINO COUNTY	DBH	Α	В	C	D .	E	F	G
egal Entity Number: 00036	0\	1	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Progra	am <u>2}</u>	Mode Total	Function	Function	Function	Function	Function	Function
Allocation Percentage		100.00%	30 3.79%	60 0.50%	30 61.07%	60 34.63%		
Total Units		100.00%	138.505	5,625	1.824.355	619,030		
Gross Cost		3,420,723	129,789	17,260	2,089,156	1,184,518		
Cost per Unit	<u>, 60,000,000,000,000,000</u>		000000000000				1000000000000	
SMA per Unit			0.94 2.44	3.07 4.51	1.15 2.44	1.91 4.51		
Published Charge per Unit				4.31	2.44	4.51		
Negotiated Rate / Cost per Unit							_	-
an na ann an am ann an	107/04/04 00/00/04		47.040	4.000	444 400	450 500		taratetara (h.)
Medi-Cal Units	07/01/04 - 09/30/04		47,846	1,695	441,426	150,560		
A Medi-Car Offits	10/01/04 - 06/30/05		90,659	3,120	1,365,434	442,230		
Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						_	
A Medical Silvedi-Cal Clossover Chils	10/01/04 - 06/30/05		+		2.405	550		
DA Enhanced SD/MC Units	07/01/04 - 09/30/04 10/01/04 - 06/30/05				3,185	550		
		1::::::::::::::::::::::::::::::::::::::			14,270	870		<u> </u>
OB Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05				40	60		
1 IA Healthy Families (SED) Units	07/01/04 - 09/30/04	1			40		-	
Non-Medi-Cal Units	10/01/04 - 06/30/05			810		24.760		-
<u>ao annongraphananananananangraphananan</u>	30000000000000000000000000000000000000			0000000000		24,760		100000000
Medi-Cal Costs	07/01/04 - 09/30/04	843,632	44,835	5,201	505,498	288,098		
3A	10/01/04 - 06/30/05	2,504,361	84,954	9,574	1,563,624	846,210		
Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,880,494	116,744	7,644	1,077,079	679,026		
<u> </u>	10/01/04 - 06/30/05	5,561,395	221,208	14,071	3,331,659	1,994,457		
Medi-Cal Published Charges	07/01/04 - 09/30/04							
DA	10/01/04 - 06/30/05							
Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
6A Micar Car regulated rates	10/01/04 - 06/30/05	1						
7 Madienza Madi Cal Canana vas Canta	07/01/04 - 09/30/04					<u>rangsytatatatatatatata</u>	<u> </u>	
Medicare/Medi-Cal Crossover Costs	10/01/04 - 06/30/05				-		-	
	07/01/04 - 09/30/04	\vdash						
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/04 - 06/30/05	\vdash						
	07/01/04 - 09/30/04		· ·	_				
Medicare/Medi-Cal Crossover Published Charges	10/01/04 - 06/30/05							
	07/01/04 - 09/30/04				-			
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/04 - 06/30/05	τ						
iai ippopiteonaaanaanaanapättöönaananaanaan	000000000000000000	4 700		30000000000	3,647	1,052	00000000000000000000000000000000000000	
Enhanced SD/MC Costs	07/01/04 - 09/30/04	4,700				1,052	 	
1A Contained obtained costs	10/01/04 - 06/30/05 07/01/04 - 09/30/04	18,006 10,252			16,341 7,771	2,481		-
Enhanced SD/MC SMA Upper Limits		38,743			34,819	3,924		
2A	10/01/04 - 06/30/05	30,743			34,019	3,924		
3A Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	 		_		_		1
	10/01/04 - 06/30/05	 		_				
4/4A Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04 10/01/04 - 06/30/05	 						
<u>rykus ang kanang kang kang kananang kanananang ananang kananang kananan kananan ananan</u> anaharan anaharang	<u>. * . * . * . * . * . * . * . * . * . *</u>		*************	*************	<u></u>		*.*.*.*:*:*.*.*.	<u> </u>
5 Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05	115				115		
6 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05	271				271	<u> </u>	L
7 Enhanced SD/MC (Refugees) Published Charges		1		_			<u> </u>	
8 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05	1						1
9 Haathy Familias Costs	07/01/04 - 09/30/04	46			46			1
9A Healthy Families Costs	10/01/04 - 06/30/05	1 70			-10		 	t
	07/01/04 - 09/30/04	98			98			1
Healthy Families SMA Upper Limits	10/01/04 - 06/30/05	 			Ç			1
1	07/01/04 - 09/30/04						<u> </u>	i i
Healthy Families Published Charges	10/01/04 - 06/30/05	 					İ	
2	07/01/04 - 09/30/04							
Healthy Families Negotiated Rates	10/01/04 - 06/30/05	 						\vdash
<u> </u>			2008000000	30000000000	खनमञ्जयनमञ्जूष	42.000	9000000000	12000000
3 Non-Medi-Cal Costs		49,864	l	2,485	0	47,378	1	1

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

	County Code: 36		CR	CR	CAW	CAW	CR	CR
	Legal Entity: SAN BERNARDINO COUNTY - DBH	Α	В	С	D	E	F	G
Le	gal Entity Number: 00036		Service	Service	Service	Service	Service	Service
	Mode: 45 - Outreach Services	Mode Total	Function	Function _	Function	Function	Function Punction	Function
			10	20	10	20	10	20
1	Allocation Percentage	100.00%	_ 54.20%	39.11%	2.56%	1.85%	1.58%	0.70%
2	Total Units		1,306,566	946,134	269,324	195,027	35,538	15,712
3	Gross Cost	6,738,486	3,652,246	2,635,628	172,180	124,682	106,614	47,136
4	Cost per Unit		2.80	2.79	0.64	0.64	3.00	3.00
5	Non-Medi-Cal Units		1,306,566	946,134	269,324	195,027	35,538	15,712
6	Non-Medi-Cal Costs	6,738,486	3,652,246	2,635,628	172,180	124,682	106,614	47,136

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

	County Code: 36		MAA	MAA	MAA	MAA	MAA	MAA
	Legal Entity: SAN BERNARDINO COUNTY - DBH	A	В	С	D	E	F	G
Le	gal Entity Number: 00036		Service	Service	Service	Service	Service	Service
	Mode: 55 - Medi-Cal Administrative Activities	Mode Total	Function	Function	Function	Function_	Function	F <u>unction</u>
		L	03	06	09	13	16	19
1	Allocation Percentage	100.00%	3.76%	6.39%	4.82%	7.64%	1.28%	6.00%
2_	Total Units		31,140	43,740	39,840	64,140	6,780	52,380
3	Total Expenditures	515,740	19,412	32,969	24,851	39,419	6,578	30,946
4	Cost per Unit		0.62	0.75	0.62	0.61	0.97	0.59
5	Non-Medi-Cal Costs	139,073						

Department of Mental Health

DETAIL COST REPORT

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

	County Code: 36	MAA	MAA	MAA	MAA	MAA		
	Legal Entity: SAN BERNARDINO COUNTY - DBH	Н	1	J	K	L	M	N
	egal Entity Number: 00036	Service						
	Mode: 55 - Medi-Cal Administrative Activities	Function						
_		23	26	29	34	39		
1	Allocation Percentage	14.49%	24.36%	0.29%	15.60%	15.37%		
2	Total Units	102,780	135,120	1,620	146,400	126,660		
3	Total Expenditures	74,717	125,614	1,484	80,471	79,279		
4	Cost per Unit	0.73	0.93	0.92	0.55	0.63		
5	Non-Medi-Cal Costs							

Department of Mental Health

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH

County Code: 36

CR

CR

	Legal Entity: SAN BERNARDINO COUNTY - DBH	A	В	C	D	E	F	G
Le	egal Entity Number: 00036		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support Services	Mode Total	Function	Function	Function	Function	Function	Function
			20	20				
1	Allocation Percentage	100.00%	29.74%	70.26%				
2	Total Units		54,530	1,112,810				
3	Gross Cost	1,317,364	391,848	925,516				
4	Cost per Unit		7.19	0.83	<u>:::::::::::::::::::::::::::::::::::::</u>			
5	Non-Medi-Cal Units (Same as Line 2)		54,530	1,112,810				
6	Non-Medi-Cal Costs (Same as Line 3)	1,317,364	391,848	925,516				

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DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH County Code: 36 Legal Entity: SAN BERNARDINO COUNTY - DBH		REIMBURSEMENT TY		EMENT TYPE	SMA	Costs				Costs	L			
		Y - DBH	A	В	С	D	E	F	G	н		J	К	
Leg	al Entity Number: 00036			+	Mode 55		Total	Total Inpattent				Total Outpatient		Total Outpatient
					1		MAA	Mode 05			Mode 15	Exclude	Mode 15	(Col. I + Col. J)
					S. F.'s 11-19,			Hospital Inpatient	Mode 05 Other 24 Hour	Mode 10	Outpatient	Program (2)	Outpatient Services	
				S. F.'s 01-09	31-39	S. F.'s 21-29		Services	Services	Day Services	Services Program (1)	ļ	Program (2)	
1	Medi-Cal Costs		07/01/04 - 09/30/04					1,119,293		359,617	5,803,332	6,162,949	843,632	7,006,581
1A	<u> </u>		10/01/04 - 06/30/05 07/01/04 - 09/30/04	1:1:1:1:1:1:1:1:1:1:1:1				3,390,027 884,647		993,246 184,144	15,264,744	16,257,991 6,615,355	2,504,361	18,762,352 8,495,849
2 2A	Medi-Cal SMA		10/01/04 - 06/30/05					2,697,996	_	508,598	6,431,211 16,875,878	17,384,475	1,880,494 5,561,395	22,945,871
3 3A	Medi-Cal P. C.		07/01/04 - 09/30/04				**********	966,400	,	184,144	6,358,791	6,542,935		6,542,935
3A_			10/01/04 - 06/30/05 07/01/04 - 09/30/04	19191919191919191				2,939,108		508,598	16,688,410	17,197,008		17,197,008
4 4A	Medi-Cal N. R.		10/01/04 - 06/30/05	100000000000000000000000000000000000000										<u>'</u>
5		<u>3000000000000000000000000000000000000</u>	07/01/04 - 09/30/04					884,647	20000000	359,617	5,803,332	6,162,949	843,632	7,006,581
5A	Medi-Cal Gross Reimbur	sement	10/01/04 - 06/30/05					2,697,996		993,246	15,264,744	16,257,991	2,504,361	18,762,352
6	Madiana Madi Cal Care		07/01/04 - 09/30/04					183,536		<u> </u>	304,641	304,641		304.641
6 <u>A</u>	Medicare/Medi-Cal Cross	Over Cost	10/01/04 - 06/30/05					556,416			946,418	946,418		946,418
7 7A	Medicare/Medi-Cal Cross	over SMA	07/01/04 - 09/30/04 10/01/04 - 06/30/05	1111111111111111				144,346			328,240	328,240		328,240 1,034,529
8	Medicare/Medi-Cal Cross	our D. C.	07/01/04 - 09/30/04					437,605 158,000	_		1,034,529 324,398	1,034,529 324,398	elelelelelelele	324,398
8A	medicare medical cross	OTO F. C.	10/01/04 - 06/30/05					479,000			1,022,441	1.022.441		1,022,441
9 9A	Medicare/Medi-Cal Cross	over N. R.	07/01/04 - 09/30/04 10/01/04 - 06/30/05	100000000000000000000000000000000000000					ļ .		— —			
10			07/01/04 - 09/30/04					144,346		<u>-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,</u>	304,641	304,641		304,641
10A	Medicare/Medi-Cai Cross	over Gross Reim.	10/01/04 - 06/30/05					437,605		_	946,418	946,418		946,418
11	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		07/01/04 - 09/30/04					1,028,993		359,617	6,107,974	6,467,590	843,632	7,311,222
11A	Total SD/MC + Crossove	r Gross Reim.	10/01/04 - 06/30/05					3,135,601		993,246	16,211,163	17,204,409	2,504,361	19,708,770
12	Faharand SDA4C (Child		07/01/04 - 09/30/04					2,323	<u>Lalalalalalalalalala</u>	1.1.1.1.1.1.1.1.1.1.1	36,896	36.896	4,700	41,596
12A	Enhanced SD/MC (Childs	en) Cost	10/01/04 - 06/30/05					5,808			102,664	102,664	18,006	120,670
13 13A	Enhanced SD/MC (Childs	en) SMA	07/01/04 - 09/30/04					1,827 4,568			41,993 117,114	41,993 117,114	10,252 38,743	52,245 155,857
14		\ D. C	07/01/04 - 09/30/04					2,000			41,554	41,554		41,554
14A	Enhanced SD/MC (Childi	en) P. C.	10/01/04 - 06/30/05					5,000			115,956	115,956		115,956
15	Enhanced SD/MC (Childs	en) N. R.	07/01/04 - 09/30/04 10/01/04 - 06/30/05	-								_		
15A										anada a		.,.,.,.,.,.,.	4.700	
16 16A	Enhanced SD/MC (Childs	en) Gross Reim.	07/01/04 - 09/30/04 10/01/04 - 06/30/05	-				1,827 4,568			36,896 102,664	36,896 102,664	4,700 18,006	41,596 120,670
17	Enhanced SD/MC (Refug	ippe) Cost	07/01/04 - 06/30/05		1			*.*.*.*.*.*.*.*.			19,385	19,385	115	19,500
18	Enhanced SD/MC (Refug Enhanced SD/MC (Refug	ees) SMA	07/01/04 - 06/30/05					_			22,200	22,200	271	22,471
19			07/01/04 - 06/30/05								21,990	21,990		21,990
20	Enhanced SD/MC (Refug		07/01/04 - 06/30/05					30000000000	2000000000	20002000		00000000		35700000000
21 21A	Total Medi-Cal Gross Re (Excludes Refugees)	mbursement	07/01/04 - 09/30/04 10/01/04 - 06/30/05					1,030,820 3,140,169		359,617 993,246	6,144,870 16,313,827	6,504,487 17,307,073	848,331 2,522,367	7,352,818 19,829,440
21A 22	Enhanced SD/MC (Refug	ees) Gross Reim.	07/01/04 - 06/30/05					3,140,169		983,246	19,385	19,385	115	19,500
23	*******************	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	107/01/04 - 09/30/04							. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	76,276	76,276	46	76,321
23A	Healthy Families Cost		10/01/04 - 06/30/05								217,287	217,287		217,287
24	Healthy Families SMA		07/01/04 - 09/30/04								87,353	87,353	98	87,450
24A 25		_	10/01/04 - 06/30/05 07/01/04 - 09/30/04	100000000000000000000000000000000000000					-		248,589 86,431	248,589 86,431		248,589 86,431
25A 26	Healthy Families P. C.		10/01/04 - 06/30/05								246,171	246,171		246,171
26	Healthy Families N. R.		07/01/04 - 09/30/04	100000000000000000000000000000000000000							\vdash			
26A	<u> </u>	and and a second	10/01/04 - 06/30/05			1		*.*.*.*.*.*.*.*.			1000000000			***********
27 27 A	Healthy Families Gross F	Reim.	07/01/04 - 09/30/04 10/01/04 - 06/30/05	100 100 100 100 100 100 100 100 100 100	1					 -	76,276 217,287	76,276 217,287	46	76,321 217,287
- 1 A	Less: Patient and Other	Payor Revenue	1.30.00											
28	SD/MC + Crossover F		07/01/04 - 09/30/04					308,242			39,135	39,135		39,135
28A	Enhanced SD/MC (CI		10/01/04 - 06/30/05			protestativiti Protestativiti		512,741	1	 	328,924	328,924		328,924
<u>29</u>	Enhanced SD/MC (Ri	efugees) Revenue												
31	Healthy Families Rev													
32	Total Expenditures from	MAA (Mode 55)		77,232	236,693		515,740							
33	Medi-Cal Eligibility Facto Revenue - MAA	r (Average)			68	.29%								
34	Revenue - MAA	0000000000000	00000000000000000					300 5			0.405.705	0.405.555	849.704	7 242 682
35	Net Due - SD/MC for Dir	ect Services	07/01/04 - 09/30/04 10/01/04 - 06/30/05	77,232	161,626	137,809	376,667	722,578 2,627,428		359,617 993,246	6,105,735 15,984,903	6,465,352 16,978,149	848,331 2,522,367	7,313,683 19,500,516
36	Net Due - Enhanced SD	MC (Refugees)						2,327,420		200,210	19,385	19,385	115	19,500
37	Net Due - Healthy Famil		07/01/04 - 09/30/04						ļ	ļ	76,276 217,287	76,276 217,287	46	76,321 217,287
37/	N		10/01/04 - 06/30/05				1	0000000000	10000000000	100000000000	11,207	411,407	<u> </u>	217,287
20	Amount Negotiated Rate		07/01/04 - 09/30/04					<u> </u>	<u> </u>	patpidididil		<u> </u>	1	
38	SD/MC (Includes Chi		10/01/04 - 06/30/05											
		efugees)	07/01/04 - 09/30/04				1							
39 40														

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DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN BERNARDINO COUNTY - DBH County Code: 36

Legal Entity: SAN BERNARDINO COUNTY -	DBH	A	В	С	D	F	F	G	Н		
Legal Entity Number: 00036		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable %	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County C	nly)										
1 County SD/MC Direct Service Gross Reimbursen	nent		4,170,989	27,201,758	31,372,747						
2 Contract Providers Medi-Cal Direct Service Gross	Reimbursement		10,868,514	15,690,637	26,559,151						
3 Total Medi-Cal Direct Service Gross Reimbursem	ent				57,931,898						
4 Medi-Cal Administrative Reimbursement Limit	_				8,689,785						
5 Medi-Cal Administration					7,225,057						
6 Medi-Cal Administrative Reimbursement					7,225,057	3,612,529					3,612,529
Healthy Families Administrative Reimbursement (County Only)										
7 County Healthy Families Direct Service Gross Re				293,608	293,608						
7A Contract Providers Healthy Families Direct Service				90,787	90,787						
7B Total Healthy Families Direct Service Gross Reim					384,395						
8 Healthy Families Administrative Reimbursement I					38,440						
9 Healthy Families Administration					65,322						
10 Healthy Families Administrative Reimbursement					38,440				24,986		24,986
SD/MC Net Reimbursement for MAA											
11 Medi-Cal Admin. Activities Svc Functions 01 - 09		77,232			77,232	38,616					38,616
12 Medi-Cal Admin. Activities Svc Functions 11 - 19.		161,626			161,626	80,813					80,813
13 Medi-Cal Admin. Activities Svc Functions 21 - 29		137,809			137,809					103,357	103,357
14 Utilization Review-Skilled Prof. Med. Personnel (C	County Only)				764,519					573,389	573,389
15 Other SD/MC Utilization Review (County Only)	Justiny Gray)				561,314	280,657					280,657
89889988888888888888888888888888888888	07/01/04 - 09/30/04		720,751	7.272.007	7,992,838		2,006,410				3,996,419
16	10/01/04 - 06/30/05		2,622,860	7,272,087 19,379,846	22,002,706		3,996,419	11.001.252			
47	07/01/04 - 09/30/04		1,827	41,596	43,423			11,001,353	28,225		11,001,353 28,225
17A Enhanced SD/MC Net Reimb. (Children)	10/01/04 - 06/30/05		4,568	120,670	125,238				81,405		81,405
18 Enhanced SD/MC Net Reimb. (Refugees)	10/01/04 00/00/00		4,200	19,500	19,500				19,500		19,500
19 Total SD/MC Reimbursement Before Excess FFF	44444444444444444 \										1414141414141414141414
			11:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1	: 1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1:1							19,816,262
20 Amount Negotiated Rates Exceed Costs - SD/MC 21 Total SD/MC Reimbursement (FFP)	A EIIII. SU/IVIC									1, 40, 40, 40, 40, 40, 40, 40, 40, 40, 40	19,816,262
22 Contract Limitation Adjustment											19,810,202
23 Adjusted Total SD/MC Reimbursement (FFP)											19,816,262
20 Aujusted Total Sprint Relinbursement (PPP)											15,610,202
24 Healthy Families Net Reimbursement	07/01/04 - 09/30/04			76,321	76,321				49,609		49,609
24A 1	10/01/04 - 06/30/05			217,287	217,287				141,237		141,237
25 Total Healthy Families Reimbursement Before Ex											215,831
26 Amount Negotiated Rates Exceed Costs - Health	y Families										
27 Total Healthy Families Reimbursement							\$				215,831

SAN BERNARDINO COUNTY DEPARTMENT OF BEHAVIORAL HEALTH MANAGEMENT COMMENTS AND RECOMMENDATIONS FOR FISCAL YEAR ENDED JUNE 30, 2005

COMMENT: EPSDT STATE GENERAL FUND SETTLEMENT

The attached Schedule 4 entitled "Computation of EPSDT State Share per Audit" shows \$318,740 due to the County in State General Funds (Line 12). However, the State General Fund (SGF) appropriation for fiscal year 04-05 has reverted which means that there are no SGF available with which to make such a payment. Following are quotes from pertinent sections of the Government Code concerning SGF appropriations, reversions and payments:

Section 16304

"An appropriation shall be available for encumbrance during the period specified therein, or, if otherwise not limited by law, <u>for three years</u> after the date upon which it first became available for encumbrance. (Emphasis added)

Section 16304.1

"Upon the expiration of two years, or four years in the case of a fund made up of federal funds, following the last day of the period of its availability, the undisbursed balance in appropriation shall revert to and become a part of the fund from which the appropriation was made. Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purpose......"

AUDITEE'S RESPONSE:

See San Bernardino County letter dated September 10, 2009.

County of San Bernardino

Administration

268 W. Hospitality Lane, Suite 400 • San Bernardino, CA 92415 • (909) 382-3133 • Fax (909) 382-3105



ALLAN RAWLAND, MSW, ACSW Director

September 10, 2009

Raquel Rios, Supervisor Audits - Southern Region California Department of Mental Health 11401 S. Bloomfield Avenue, Unit 203, 2nd Floor Norwalk, CA 90650

RECEIVED

SEP 1 5 2000

AUDITS - SOUTH

Dear Ms. Rios:

On August 26, 2009, an exit conference was conducted between the staff of California Department of Mental Health (DMH) and the County of San Bernardino, Department of Behavioral Health (DBH). The final results of the audit identified an amount of \$504,244 owed to DMH by DBH and two amounts of \$10,102 and \$318,741 owed to DBH by DMH. Also at this exit conference the draft Management Comments and Recommendations For Fiscal Year Ended June 30, 2005 was presented and it indicated that the "...\$318,740 due to the County in State General Funds (Line 12). However, the State General Fund (SGF) appropriation for fiscal year 04-05 has reverted which means that there are no SGF available with which to make such a payment." The Management letter further references the Government Code for making this determination.

DBH respectfully disagrees with the determination and the interpretation of the Government Code. Although Government Code Section 16304 and 16304.1 discusses reversion, it also states "Subsequent to reversion any unpaid encumbrance against the appropriation may be paid from the current appropriations available for the same purposes." This means that the funds owed to the County of San Bernardino, DBH may be paid, if not in FY09-10, then possibly in the next fiscal year appropriations by assuring this amount is included in the State budget process.

Further, the cause of the reversion was due to the lack of timely audits performed by DMH. Because of this inefficiency, the County of San Bernardino is penalized by not receiving the proper funds due for the services that were provided to citizens of the State of California and County of San Bernardino.

DBH will request an informal appeal conference as indicated in the Audit Report letter. If you need further information, you may contact Tanya Bratton at (909) 382-3029.

Sincerely,

Allan Rawland, Director

Department of Behavioral Health

Richard Louis III, Assistant Director Deputy Directors and Medical Director Doris Melara, Administrative Supervisor I Jason Hinkle, Supervising Accountant II

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